Form **990** Department of the Treasury Internal Revenue Service

Return of Organization Exempt from Income Tax

Under section 501(c) (except black lung benefit trust or private foundation), of the Internal Revenue Code or section 4947(a)(1) trust

OMB No. 1545-0047

1981

For the calendar year 1981, or fiscal year beginning May 1, 1981, and ending April 30, 1982

Use IRS label. Otherwise, please print or type.

Name of organization: POINT FOUNDATION

Address (number and street): P.O. BOX 428

City or town, State, and ZIP code: SAUSALITO, CA 94965

A Employer identification number (see instruction L): 94 2147154

B State registration number (see instruction D): D-0546604

C If address changed, check here . . ▶

D Check applicable box—Exempt under section ▶ [X] 501(c) (3) (insert number), OR ▶ [ ] section 4947(a)(1) trust

E Accounting method: [ ] Cash [X] Accrual [ ] Other (specify) ▶

F Section 4947(a)(1) trusts filing this form in lieu of Form 1041, check here ▶ [ ] (see instruction C 10).

G Is this a group return (see instruction J) filed for affiliates? . . [ ] Yes [X] No
Is this a separate return filed by a group affiliate? . . . . . [ ] Yes [X] No

If "Yes" to either, give four-digit group exemption number (GEN) ▶

Note: *You may be able to use a copy of this return to satisfy State reporting requirements. See instruction D.*

[ ] Check here if gross receipts are normally not more than $10,000. Do not complete the rest of this return (see instruction B11).

[ ] Check here if gross receipts are normally more than $10,000 and line 12 is $25,000 or less. Complete Parts I (except lines 13–15), III, IV, VI, and VII and only the indicated items in Parts II and V (see instruction I). If line 12 is more than $25,000, complete the entire return.

All section 501(c)(3) organizations and 4947(a)(1) trusts must also complete and attach Schedule A (Form 990).

Part I Statement of Support, Revenue, and Expenses and Changes in Fund Balances

			(A) Total	These columns are optional—see instructions (B) Unrestricted/Expendable	(C) Restricted/Nonexpendable
Support and Revenue	1 Contributions, gifts, grants, and similar amounts received:				
	(a) Direct public support	4181			
	(b) Indirect public support				
	(c) Government grants				
	(d) Total (add lines 1(a) through 1(c)) (attach schedule—see instructions)		4181		
	2 Program service revenue (from Part IV, line (f))				
	3 Membership dues and assessments				
	4 Interest on savings and temporary cash investments		7803		
	5 Dividends and interest from securities		941		
	6 (a) Gross rents				
	(b) Minus: Rental expenses				
	(c) Net rental income (loss)				
	7 Other investment income (Describe ▶)				
	8 (a) Gross amount from sale of assets other than inventory	Securities: 113,658 / Other:			
	(b) Minus: Cost or other basis and sales expenses	153,196			
	(c) Gain (loss) (attach schedule)	(19,538)	(19,538)		
	9 Special fundraising events and activities (attach schedule—see instructions):				
	(a) Gross revenue (not including $ of contributions reported on line 1(a))				
	(b) Minus: Direct expenses				
	(c) Net income (line 9(a) minus line 9(b))				
	10 (a) Gross sales minus returns and allowances	1,444,760			
	(b) Minus: Cost of goods sold (attach schedule)	1,399,052			
	(c) Gross profit (loss)		45,708		
	11 Other revenue (from Part IV, line (g))		51		
	12 Total revenue (add lines 1(d), 2, 3, 4, 5, 6(c), 7, 8(c), 9(c), 10(c), and 11)		39,146		
Expenses	13 Program services (from line 44(B))				
	14 Management and general (from line 44(C))		136,079		
	15 Fundraising (from line 44(D))				
	16 Payments to affiliates (attach schedule—see instructions)				
	17 Total expenses (add lines 13, 14, 15, and 16)		136,079		
Fund Balances	18 Excess (deficit) for the year (subtract line 17 from line 12)		(96,933)		
	19 Fund balances or net worth at beginning of year (from line 74(A))		(8,706)		
	20 Other changes in fund balances or net worth (attach explanation)				
	21 Fund balances or net worth at end of year (add lines 18, 19, and 20)		(105,639)		

For Paperwork Reduction Act Notice, see page 1 of the instructions.

Part II Statement of Functional Expenses — If line 12, Part I, is $25,000 or less, you should complete only column (A). If line 12 is more than $25,000, complete columns (A), (B), (C), and (D).

Do not include amounts reported on line 6(b), 8(b), 9(b), 10(b), or 16 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
Expenses				
22 Grants and allocations (attach schedule)	16	16		
23 Specific assistance to individuals				
24 Benefits paid to or for members				
25 Compensation of officers, directors, etc.	24,638		24,638	
26 Other salaries and wages				
27 Pension plan contributions				
28 Other employee benefits	1,975		1,975	
29 Payroll taxes	656		656	
30 Professional fundraising fees				
31 Accounting fees	4,028		4,028	
32 Legal fees				
33 Supplies	12,955		12,955	
34 Telephone	7,774		7,774	
35 Postage and shipping	19,933		19,933	
36 Occupancy	22,679		22,679	
37 Equipment rental and maintenance	4,003		4,003	
38 Printing and publications				
39 Travel	2,091		2,091	
40 Conferences, conventions and meetings	19,773		19,773	
41 Interest	1,311		1,311	
42 Depreciation, depletion, etc. (attach schedule)	1,646		1,646	
43 Other expenses (itemize): (a) MISC	1,778		1,778	
(b) INSURANCE	2,745		2,745	
(c) RESEARCH	3,939		3,939	
(d) REFUNDS	1,189		1,189	
(e) UTILITIES	2,950		2,950	
(f)				
44 Total functional expenses (add lines 22 through 43)	136,079	16	136,063	

Part III Statement of Program Service Activities

Describe each significant program service activity and indicate the total expenses attributable to each. Include relevant statistical information, such as the number of clients, patients, students, or members served. Also indicate the amount of grants and allocations that are included in the total expenses reported for that program.	Expenses
(a) PUBLICATION OF NEXT WHOLE EARTH CATALOG (Grants and allocations $)	921,324
(b) PUBLICATION OF CO-EVOLUTION QUARTERLY (Grants and allocations $)	452,373
(c) SALE OF OTHER EDUCATIONAL MATERIAL (Grants and allocations $)	23,475
(d) SCHOOL-UNCOMMON COURTESY (Grants and allocations $)	1,880
(e) Other program service activities (attach schedule) (Grants and allocations $)	
(f) Total (add lines (a) through (e)) (should equal line 44(B)) ALL EXPENSES INCLUDED IN CGS	1,399,052

Part VI List of Officers, Directors, and Trustees (See Instructions)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if any)	(D) Contributions to employee benefit plans	(E) Expense account and other allowances
STEWART BRAND BOX 428, SAUSALITO, CA 94865	PRES/DIRECTOR FULL TIME	24,637	-0-	-0-
ANDREA SHARP BOX 428, SAUSALTO, CA 94965	SEC/TREASUER 20 HR	10,500	-0-	-0-
RICHARD BAKER BOX 428, SAUSALITO, CA 94965	DIRECTOR	-0-	-0-	-0-
MICHAEL PHILLIPS BOX 428, SAUSALITO, CA 94965	DIRECTOR	-0-	-0-	-0-
PAUL HAWKEN BOX 428, SAUSALITO, CA 94965	DIRECTOR	-0-	-0-	-0-

Part VII Other Information

	Yes	No
76 Has the organization engaged in any activities not previously reported to the Internal Revenue Service? If "Yes," attach a detailed description of the activities.		X
77 Have any changes been made in the organizing or governing documents, but not reported to IRS? If "Yes," attach a conformed copy of the changes.		X
78 (a) Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?		X
(b) If "Yes," have you filed a tax return on Form 990-T, Exempt Organization Business Income Tax Return, for this year?		
(c) If the organization has gross sales or receipts from business activities not reported on Form 990-T, attach a statement explaining your reason for not reporting them on Form 990-T.		
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year (see instructions)? If "Yes," attach a statement as described in the instructions.		X
80 Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization (see instructions)? If "Yes," enter the name of organization ▶ ..... and check whether it is ☐ exempt OR ☐ nonexempt.		X
81 (a) Enter amount of political expenditures, direct or indirect, as described in the instructions . . . NONE		
(b) Did you file Form 1120-POL, U.S. Income Tax Return for Certain Political Organizations, for this year?		X
82 Did your organization receive donated services or the use of materials, equipment or facilities at no charge or at substantially less than fair rental value?		X
If "Yes," you may indicate the value of these items here. Do not include this amount as support in Part I or as an expense in Part II. See instructions for reporting in Part III ▶		
83 *Section 501(c)(5) or (6) organizations.*—Did the organization spend any amounts in attempt to influence public opinion about legislative matters or referendums (see instructions and Regulations section 1.162-20(c))? N/A		
If "Yes," enter the total amount spent for this purpose		
84 *Section 501(c)(7) organizations.*—Enter amount of:		
(a) Initiation fees and capital contributions included on line 12		
(b) Gross receipts, included in line 12, for public use of club facilities (see instructions) N/A		
(c) Does the club's governing instrument or any written policy statement provide for discrimination against any person because of race, color, or religion (see instructions)?		
85 *Section 501(c)(12) organizations.*—Enter amount of:		
(a) Gross income received from members or shareholders		
(b) Gross income received from other sources (do not net amounts due or paid to other sources against amounts due or received from them) N/A		
86 *Public interest law firms.*—Attach information described in instructions.		
87 List the States with which a copy of this return is filed ▶ CALIFORNIA		
88 The books are in care of ▶ POINT FOUNDATION Telephone No. ▶ (415) 332-1716 Located at ▶ P.O. BOX 428 SAUSALITO, CA 94965		

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

▶ Signature of officer Date ▶ Title

Paid Preparer's Use Only

Preparer's signature ▶ [signature] Date 8-12-82 Check if self-employed ▶ ☐

Firm's name (or yours, if self-employed) and address ▶ PAUL HANCOCK ACCOUNTANCY 20330 TOWN CENTER CUPERTINO, CA ZIP code ▶ 95014

Part IV Program Service Revenue and Other Revenue (State Nature)

	Program service revenue	Other revenue
(a) Fees from government agencies		
(b) UNREALIZED APPRECIATION		51
(c)		
(d)		
(e)		
(f) Total program service revenue (Enter here and on line 2)		
(g) Total other revenue (Enter here and on line 11)		51

Part V Balance Sheets

If line 12, Part I, and line 59 are $25,000 or less, you should complete only lines 59, 66, and 74 and, if you do not use fund accounting, line 73. If line 12 or line 59 is more than $25,000, complete the entire balance sheet. See instructions.

Note: *Columns (C) and (D) are optional. Columns (A) and (B) must be completed to the extent applicable. Where required, attached schedules should be for end-of-year amounts only.*	(A) Beginning of year	End of year (B) Total	(C) Unrestricted/ Expendable	(D) Restricted/ Nonexpendable
Assets				
45 Cash—non-interest bearing	59,580	5,457	5,457	
46 Savings and temporary cash investments	13,822	96,131	96,131	
47 Accounts receivable ▶ ____ minus allowance for doubtful accounts ▶ ____	203,049	(36,825)	(36,825)	
48 Pledges receivable ▶ ____ minus allowance for doubtful accounts ▶ ____				
49 Grants receivable				
50 Receivables due from officers, directors, trustees and key employees (attach schedule)				
51 Other notes and loans receivable ▶ ____ minus allowance for doubtful accounts ▶ ____				
52 Inventories for sale or use	48,089	134,156	134,156	
53 Prepaid expenses and deferred charges				
54 Investments—securities (attach schedule)				
55 Investments—land, buildings and equipment: basis ▶ ____ minus accumulated depreciation ▶ ____ (attach schedule)				
56 Investments—other (attach schedule)	3,901	4,752	4,752	
57 Land, buildings and equipment: basis ▶ 14,296 minus accumulated depreciation ▶ 5,772 (attach schedule)	10,170	8,524	8,524	
58 Other assets: ____	2,606	1,144	1,144	
59 Total assets (add lines 45 through 58)	341,217	213,339	213,339	
Liabilities				
60 Accounts payable and accrued expenses	20,088	2,638	2,638	
61 Grants payable		20,341	20,341	
62 Support and revenue designated for future periods (attach sched.)	322,670	291,620	291,620	
63 Loans from officers, directors, trustees and key employees (attach schedule)				
64 Mortgages and other notes payable (attach schedule)	7,166	4,379	4,379	
65 Other liabilities: DEPOSITS				
66 Total liabilities (add lines 60 through 65)	349,924	318,978	318,978	
Fund Balances or Net Worth				
Organizations that use fund accounting, check here ▶ ☐ and complete lines 67 through 70 and lines 74 and 75.				
67 Current funds	(8,707)	(105,639)	(105,639)	
68 Land, buildings and equipment fund				
69 Endowment fund				
70 Other funds (Describe ▶ ____)				
Organizations that do not use fund accounting, check here ▶ ☐ and complete lines 71 through 75.				
71 Capital stock or trust principal				
72 Paid-in or capital surplus				
73 Retained earnings or accumulated income				
74 Total fund balances or net worth (see instructions)	(8,707)	(105,639)	(105,639)	
75 Total liabilities and fund balances/net worth (see instructions)	341,217	213,339	213,339	

SCHEDULE A
(Form 990)
Department of the Treasury
Internal Revenue Service

Organization Exempt Under 501(c)(3)

(Except Private Foundation), 501(e), 501(f) or Section 4947(a)(1) Trust
Supplementary Information ► Attach to Form 990.

OMB No. 1545-0047

1981

Name: POINT FOUNDATION

Employer identification number: 94 2147154

Part I Compensation of Five Highest Paid Employees (Other than Officers, Directors, and Trustees—see specific instructions)

Name and address of employees paid more than $30,000	Title and average hours per week devoted to position	Compensation	Contributions to employee benefit plans	Expense account and other allowances
NONE				
Total number of other employees paid over $30,000 ►				

Part II Compensation of Five Highest Paid Persons for Professional Services (See specific instructions)

Name and address of persons paid more than $30,000	Type of service	Compensation
NONE		
Total number of others receiving over $30,000 for professional services ►		

Part III Statements About Activities

	Yes	No
1 During the year have you attempted to influence national, State or local legislation, including any attempt to influence public opinion on a legislative matter or referendum?		X
If "Yes," enter the total of the expenses paid or incurred in connection with the legislative activities $ ..... Complete Part VI of this form for organizations that made an election under section 501(h) on Form 5768 or other statement. For other organizations checking "Yes," attach a statement giving a detailed description of the legislative activities and a classified schedule of the expenses paid or incurred.		
2 During the year have you, either directly or indirectly, engaged in any of the following acts with a trustee, director, principal officer or creator of your organization, or any organization or corporation with which such person is affiliated as an officer, director, trustee, majority owner or principal beneficiary:		
(a) Sale, exchange, or leasing of property?		X
(b) Lending of money or other extension of credit?		X
(c) Furnishing of goods, services, or facilities?		X
(d) Payment of compensation (or payment or reimbursement of expenses if more than $1,000)? SEE 990 PART VI	X	
(e) Transfer of any part of your income or assets?		X
If the answer to any question is "Yes," attach a detailed statement explaining the transactions.		
3 Attach a statement explaining how you determine that individuals or organizations receiving disbursements from you in furtherance of your charitable programs qualify to receive payments. (See specific instructions.)		
4 Do you make grants for scholarships, fellowships, student loans, etc.?		X
5 During the year did you receive any qualified conservation contribution whose value was more than $5,000? If "Yes," attach a schedule as described in the instructions.		X

For Paperwork Reduction Act Notice, see page 1 of the separate instructions to this form.

Part IV Reason for Non-Private Foundation Status (See instructions for definitions)

The organization is not a private foundation because it is (check applicable box; please check only ONE box):

6 ☐ 1 A church. Section 170(b)(1)(A)(i).

7 ☐ 2 A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 3.)

8 ☐ 3 A hospital. Section 170(b)(1)(A)(iii).

9 ☐ 4 A governmental unit. Section 170(b)(1)(A)(v).

10 ☐ 5 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter name and address of hospital ▶ _____

11 ☐ 6 An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete Support Schedule.)

12 ☒ 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete Support Schedule.)

13 ☐ 8 An organization that normally receives: (a) no more than ⅓ of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975, and (b) more than ⅓ of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc. functions—subject to certain exceptions. See section 509(a)(2). (Use cash receipts and disbursements method of accounting; also complete Support Schedule.)

14 ☐ 9 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) boxes 6 through 13 above or (2) section 501(c)(4), (5), or (6) if they meet the test of section 509(a)(2). See section 509(a)(3).

Provide the following information about the supported organizations. (See instructions for Part IV, box 14.)

(a) Name of supported organizations	(b) Box number from above

(c) Relationship of supported organizations to your organization:

(1) Check here ▶ ☐ if the supported organizations appoint a majority of your governing board.

(2) Check here ▶ ☐ if a majority of your governing board belong to governing boards of the supported organizations.

(3) Check here ▶ ☐ if (1) or (2) above does not apply. (See Regulations 1.509(a)–4.)

(d) If applicable, enter the number of supported organizations exempt under:

(1) Section 501(c)(4) . . . . . _____

(2) Section 501(c)(5) . . . . . _____

(3) Section 501(c)(6) . . . . . _____

(e) Check here ▶ ☐ if your organization's main function is to provide funds to the supported organizations.

15 ☐ 0 An organization organized and operated to test for public safety. Section 509(a)(4). (See specific instructions.)

Support Schedule (Complete only if you checked box 11, 12, or 13 above)

Calendar year (or fiscal year beginning in) ▶	(a) 1980	(b) 1979	(c) 1978	(d) 1977	(e) Total
16 Gifts, grants, and contributions received. (Do not include unusual grants. See line 29 below.) . . .	–0–	29,961	15,738	37,485	83,184
17 Membership fees received					
18 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc. purpose	787,526	488,477	453,617	417,751	2,147,371
19 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	4,227	6,822	4,902	5,959	21,910
20 Net income from unrelated business activities not included in line 19 . .	–0–	–0–	–0–	–0–	–0–

(Continued on page 3)

Part IV Support Schedule (continued) (Complete only if you checked box 11, 12, or 13 on page 2)

Calendar year (or fiscal year beginning in) ▶	(a) 1980	(b) 1979	(c) 1978	(d) 1977	(e) Total
21 Tax revenues levied for your benefit and either paid to you or expended on your behalf					
22 The value of services or facilities furnished to you by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
23 Other income. Attach schedule. Do not include gain (or loss) from sale of capital assets	2,629	-0-	1,575	507	4,711
24 Total of lines 16 through 23	794,382	525,260	475,832	461,702	2,257,176
25 Line 24 minus line 18	6,856	36,783	22,215	43,951	109,805
26 Enter 1% of line 24	7,943	5,253	4,758	4,617	

27 Organizations described in box 11 or 12, page 2:

(a) Enter 2% of amount in column (e), line 25 2,196

(b) Attach a list (not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1977 through 1980 exceeded the amount shown in 27(a). Enter the sum of all excess amounts here . . . . . NONE

28 Organizations described in box 13, page 2:

(a) Attach a list, for amounts shown on lines 16, 17, and 18, showing the name of, and total amounts received in each year from each "disqualified person," and enter the sum of such amounts for each year:

(1980)..... (1979)..... (1978)..... (1977).....

(b) Attach a list showing, for 1977 through 1980, the name and amount included in line 18 for each person (other than "disqualified persons") from whom the organization received more, during that year, than the larger of: the amount on line 26 for the year or $5,000. Include organizations described in boxes 6 through 12 as well as individuals. Enter the sum of these excess amounts for each year:

(1980) (1979) (1978) (1977)

29 For an organization described in boxes 11, 12, or 13, page 2, that received any unusual grants during 1977 through 1980, attach a list (not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 16 above. (See specific instructions.)

Part V Private School Questionnaire
To Be Completed ONLY by Schools that Checked Box 7 in Part IV

	Yes	No
30 Do you have a racially nondiscriminatory policy toward students by statement in your charter, bylaws, other governing instrument, or in a resolution of your governing body?		
31 Do you include a statement of your racially nondiscriminatory policy toward students in all your brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
32 Have you publicized your racially nondiscriminatory policy by newspaper or broadcast media during the period of solicitation for students or during the registration period if you have no solicitation program, in a way that makes the policy known to all parts of the general community you serve?		
If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)		
33 Do you maintain the following:		
(a) Records indicating the racial composition of the student body, faculty, and administrative staff?		
(b) Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? (See instructions.)		
(c) Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
(d) Copies of all material used by you or on your behalf to solicit contributions?		
If you answered "No," to any of the above, please explain. (If you need more space, attach a separate statement.)		

Part V Private School Questionnaire
To Be Completed ONLY by Schools that Checked Box 7 in Part IV (Continued)

	Yes	No
4 Do you discriminate by race in any way with respect to:		
(a) Students' rights or privileges?		
(b) Admissions policies?		
(c) Employment of faculty or administrative staff?		
(d) Scholarships or other financial assistance (see instructions)?		
(e) Educational policies?		
(f) Use of facilities?		
(g) Athletic programs?		
(h) Other extra-curricular activities?		
If you answered "Yes," to any of the above, please explain. (If you need more space, attach a separate statement.)		
5 (a) Do you receive any financial aid or assistance from a governmental agency?		
(b) Has your right to such aid ever been revoked or suspended?		
If you answered "Yes," to either 35(a) or (b), please explain using an attached separate statement.		
6 Do you certify that you have complied with the applicable requirements of section 4.01 through 4.05 of Rev. Proc. 75–50, 1975–2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation (see instructions for Part V)		

Part VI Lobbying Expenditures By Public Charities (See instructions) (To be completed ONLY by an eligible organization that filed Form 5768.)

heck here ▶ (a) ☐ If the organization belongs to an affiliated group (see instructions).
heck here ▶ (b) ☐ If you checked (a) and "limited control" provisions apply (see instructions).

Limits on Lobbying Expenses	(a) Affiliated group totals	(b) To be completed for ALL electing organizations
Total (grassroots) lobbying expenses to influence public opinion		
Total lobbying expenses to influence legislative body		
Total lobbying expenses (add lines 37 and 38)		
Other exempt purpose expenses (see Part VI instructions)		
Total exempt purpose expenses (add lines 39 and 40) (see instructions)		
Lobbying nontaxable amount. Enter the smaller of $1,000,000 or the amount determined under the following table—		
If the amount on line 41 is— / The lobbying nontaxable amount is—		
Not over $500,000 — 20% of the amount on line 41		
Over $500,000 but not over $1,000,000 — $100,000 plus 15% of the excess over $500,000		
Over $1,000,000 but not over $1,500,000 — $175,000 plus 10% of the excess over $1,000,000		
Over $1,500,000 — $225,000 plus 5% of the excess over $1,500,000		
Grassroots nontaxable amount (enter 25% of line 42)		
(Complete lines 44 and 45. File Form 4720 if either line 37 exceeds line 43 or line 39 exceeds line 42.)		
Excess of line 37 over line 43		
Excess of line 39 over line 42		

ear Averaging Period Under Section 501(h). (Some organizations that made a section 501(h) election do not have to complete all of e five columns below. See the instructions for lines 46–51 for details.)

ne references below are to column (b) Part VI, Schedule A (Form 990) for e respective tax year)	Lobbying Expenses During 4-Year Averaging Period				
Calendar year (or fiscal year beginning in) ▶	(a) 1981	(b) 1980	(c) 1979	(d) 1978	(e) Total
Lobbying nontaxable amount (line 6, Sch. A (Form 990) (1978–80), line 42 (1981))					
Lobbying ceiling amount (150% of line 46(e))					
Total lobbying expenses (line 3, Sch. A (Form 990) (1978–80), line 39 (1981))					
Grassroots nontaxable amount (line 7, Sch. A (Form 990) (1978–80), line 43 (1981))					
Grassroots ceiling amount (150% of line 49(e))					
Grassroots lobbying expenses (line 1, Sch. A (Form 990) (1978–80), line 37 (1981))					

POINT FOUNDATION

GAINS/LOSSES

DESCRIPTION	BOUGHT	SOLD	BASIS	SALES PRICE	GAIN/LOSS
200 TEXAS INTERNATIONAL	6-15-81	7-29-81	5,568.14	7,070.99	1,503.85
200 TEXAS INTERNATIONAL	7-14-81	7-29-81	5,720.02	7,071.00	1,350.98
100 PHIBRO	7-15-81	8-07-81	2,917.61	2,804.98	(112.63)
1000 MAY	7-28-81	8-14-81	29,925.00	33,792.50	3,867.50
400 TEXAS INTERNATIONAL	8-03-81	8-14-81	16,775.90	16,814.29	(461.61)
1000 MGF OIL	8-07-81	8-14-81	14,812.50	13,172.50	(1,640.00)
2353.399 DREYFUS 3RD CENTURY		8-14-81	20,473.32	19,000.00	(1,473.32)
9000 ELNA	8-11-81	12-07-81	19,932.06	14,371.28	(5,560.78)
1000 MORI-SEIKE	8-11-81	3-09-82	18,750.72	11,624.06	(7,126.66)
2000 ALPS	8-11-81	3-09-82	18,321.15	8,436.52	(9,884.63)
TOTALS			153,196.42	133,658.12	19,538.30

THE POINT FOUNDATION

STATEMENT REGARDING PROGRAM SERVICE ACTIVITIES

Point Foundation's educational purpose is served by its most recent project, a school of compassionate skills, as well as by its publishing activities.

Both the NEXT WHOLE EARTH CATALOG and CO EVOLUTION QUARTERLY encourage independent learning by reviewing books and products which enable individuals to acquire new skills and new knowledge.

NAME POINT FOUNDATION IDENTIFICATION NO. 94-2147154

STATEMENT NO. BALANCE SHEET SCHEDULES YEAR ENDED APRIL 30, 1982

INVESTMENTS	COST	F.M.V.
ZOME WORKS	30,000	3,900
T.V. T.V.	10,000	1
DREYFUS THIRD CENTURY FUND	1,077	850
TOTAL	41,077	4,751

==========

SUPPORT DESIGNATED FOR FUTURE PERIODS	BEGINNING	ENDING
ADVANCE SUBSCRIPTION PAYMENTS	322,670	291,620
NOTES PAYABLE		
EQUIPMENT CONTRACT	7,166	4,379

SUPPLEMENTAL DEPRECIATION

Year 4-30-82

Enter F for Fed. Only, S for State Only
Leave Blank if both.

If S/L ACRS with extended lives elected, enter ACRS life (e.g., 3-5-10 year property)

Name POINT FOUNDATION

SS # 94-2147154

Supplement to _____ Page ____ of ____

STATEMENT SD 55

No.	F/S	CLASS	DESCRIPTION OF PROPERTY	Date Acquired	ACRS X	Cost or Other Basis (Less Land)	ADJUSTMENTS TO BASIS ** Spec. 20% 15 OR MORE YRS	Salvage Only	Depreciable Basis	Prior Depreciation	* METHOD	LIFE IN YEARS	Rate	FEDERAL Depreciation This Year	STATE Depreciation This Year (if different)
1															
2			FURNITURE	VARIOUS		1,433			1,433	1,208	1	5		47	
3			OFFICE EQUIPMENT	VARIOUS		11,823			11,823	2,806	1	5		1,495	
4			CAMERA EQUIPMENT	VARIOUS		1,040			1,040	112	1	10		104	
5															
6															
7															
8															
9															
0															
11															
2															
3															
4															
5															
6															
7															
8															
9															
0															
			FEDERAL TOTALS			14,296			14,296	4,126					
			STATE TOTALS (if different)												

TOTAL FEDERAL DEPRECIATION THIS YEAR 1,646

STATE ADDITIONAL 1ST YEAR DEPRECIATION

TOTAL STATE DEPRECIATION THIS YEAR

* METHOD CODES

PRE-'81 ACQUISITIONS
- STRAIGHT LINE
- 200% DECLINING BALANCE
- 150% DECLINING BALANCE
- 125% DECLINING BALANCE
- SUM OF THE YEARS-DIGITS
- OTHER

1981 ACQUISITIONS (ACRS YRS MUST BE ENTERED)
- 6-OTHER
- 7-ACRS PERCENTAGE-PERSONAL PROPERTY
- 8-ACRS PERCENTAGE-REAL PROPERTY
- 9-ACRS-STRAIGHT LINE

* DOES NOT APPLY TO 1981 FEDERAL RETURN

NOTE:
DO NOT MIX ACRS & NON-ACRS ASSETS ON THE SAME STATEMENT SD.

01-UN-155

FORM **CT – 2**

MAIL TO:
Registry of Charitable Trusts
P.O. Box 13447
Sacramento, CA 95813-4447

PERIODIC REPORT

TO ATTORNEY GENERAL OF CALIFORNIA

Section 12586, California Government Code

Failure to file this report by the 15th day of the fifth month after the close of your accounting period may result in the disallowance of your tax exemption and the assessment of a minimum tax of $200.

ACCOUNTING PERIOD — For the Year Beginning MAY 1, 19 81 and Ending APRIL 30, 19 82

State registration number CT

If address changed check here ..... ▶ and show the changes below

Corporate or Organization No. D-0546604

File Form with label. Otherwise, print or typ

10497 YEAR ENDED APR 30, 1982 L
POINT
C/O MRS ANDREA SHARP
P O BOX 428
SAUSALITO CA 94965

Is the organization exempt from federal income tax? Yes: X No:

If "no", attach explanation. See instructions.

PART I DETERMINE HOW TO MEET THE FILING REQUIREMENTS, AS FOLLOWS: (SEE "GENERAL INSTRUCTIONS")

A If the organization is NOT a private foundation, complete Part II below and attach a copy of IRS Form 990, Schedule A (Form 990) and related attachments prepared according to Form CT-2 Specific Instruction-Uniform Reporting.

B If the organization is a private foundation, complete Parts II and III below, and attach a copy of IRS Form 990-PF and related attachments prepared according to Form CT-2 Specific Instruction-Uniform Reporting.

PART II STATEMENTS REGARDING THIS ORGANIZATION DURING THE PERIOD OF THIS REPORT

		Yes	No
1 Was 50% or more of your total revenue from government grants? If "yes", attach a schedule showing the agency(s) name, address, purpose of the grant and the amount. List only the four different government agencies that provide the largest amounts.	1		X
2 Were you audited by any government agency? If "yes", provide: Name of agency and unit ____ Address ____ Contact Person ____ Telephone ( ) - ____ Year(s) audited ____ (If audited by more than one agency, attach schedule)	2		X
3 Did an independent public accountant issue a report on your financial statements? If "yes", provide: Name of accountant ____ Address ____ Telephone ( ) - ____	3		X
4 Is any of your property held in the name of or commingled with the property of any other organization or person? If "yes", attach explanation.	4		X
5 Did you answer "yes" to any part of Form 990, Schedule A, Part III, Question 2 or Form 990-PF, Part V, Question 10(a)?	5	X	
(a) If "yes", have you given prior written notice to the California Attorney General of the self-dealing acts? (See section 5233 of the California Corporations Code)	5a		X
6 Did you make any donations (cash or non-cash) to other than a charitable, tax-exempt organization? If "yes", attach explanation and enter here the fair market value of the donation ____ 6a ____	6		X
7 Did this organization regularly solicit salvage, sell salvage in a thrift store, or was it a party to a contract involving the solicitation or sale of salvage? If "yes", include amounts on Form 990, line 10:	7		X
8 Were you or any of your officers, directors or trustees a party to any court action in which there was an alleged breach of trust? If "yes", attach explanation.	8		X
9 Did you pay or incur income tax, or any tax-related penalty, fine or judgment? If "yes", attach an explanation and specify amounts involved.	9		X
10 Did you receive $10,000 or more in direct public support (Form 990, line 1 (a) or included in Form 990-PF, line 1)? If "yes", enter the following amounts:	10		X
(a) Direct support from the general public ____ 10a ____			
(b) Foundation and trust grants ____ 10b ____			
(c) Corporate and other business grants ____ 10c ____			
(d) Bequests ____ 10d ____			
(e) Total direct public support (add lines a through d) ____ 10e ____			
11 Did you contract with or use the services of an independent professional fund raiser? If "yes", complete Part IV (Form CT-2).	11		X
12 Did your invested assets total $50,000 or more? If "yes", complete Part V (Form CT-2).	12	X	
(13-19 not currently in use)			

Under penalties of perjury, I declare that I have examined this report, including accompanying documents, schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

Signature of authorized officer (See instructions) Printed Name Title Date

PART III PRIVATE FOUNDATIONS - ADDITIONAL INFORMATION

Revenue Items:

20 Net rental income (after deducting rental expenses from line 6, 990-PF, Part I)	20	
21 Income from investments reported on Form 990-PF, Part III, lines 12 and 13	21	

Expense Items:

22 Professional fund-raising fees	22	
23 Accounting fees	23	
24 Legal fees	24	
25 Travel expenses	25	
26 Conference, convention and meeting expenses	26	

Functional Expense Summary:

27 Total program services including grants	27	
28 Total management and general	28	
29 Total fund raising	29	
30 Total functional expenses (Sum of 27, 28 and 29)	30	

Statement:

		Yes	No
31 Did you file a Form 4720 with the Internal Revenue Service?	31		
If "yes", attach a copy of Form 4720 and enter here the amount of total taxes paid with that return	31a		

(32–39 not currently in use)

PART IV PROFESSIONAL FUND-RAISERS (PFR)

	EVENT # 1	EVENT # 2	EVENT # 3	TOTAL
40 Brief Description of Campaign, Drive or Event				
41 Date or Period Covered				
42 Name of PFR				
43 Address of PFR				
44 Total Public Donations*			44	
45 All Payments to PFR			45	
46 All Other Fund-Raising Expenses			46	
47 Net Proceeds (Line 44 Less 45 and 46)			47	

(48–59 not currently in use) * On line 44, do **not** deduct any costs from gross donations.

NOTE: If more than three events, attach a schedule using the same format and include amounts in Part IV totals.

PART V SUMMARY OF INVESTMENTS TOTALING $50,000 OR MORE

60 Securities, beginning of year at cost	60	40,000
61 Securities acquired, at cost or original basis	61	154,274
62 Securities sold, at cost or original basis (may include sales expenses)	62	133,658
63 Securities, end of year at cost	63	41,077
64 Securities, end of year at market value	64	4,751
65 Sum of all gains on sales during the year	65	6,721
66 Sum of all losses on sales during the year	66	26,258
67 Dividends and interest from securities	67	941
68 Total return realized (line 65 less line 66, plus line 67)	68	(18,596)
69 Less investment counsel fees	69	NONE
70 Net return realized from investments in securities (line 68 less line 69)	70	(18,596)

Has this organization engaged in, purchased, sold or held during the year:

		Yes	No
71 Investments (any type) which produce no current income?	71		X
72 Investments (any type) worth one half or less of original basis?	72	X	
73 Securities on margin?	73		X
74 Warrants, puts, calls, options, commodity futures, or short sales?	74		X
75 Stocks rated "Speculative Grade" by Moody's, or ranked "B–" or lower by Standard & Poor's?	75		X
76 Securities not publicly traded?	76		
77 Tax exempt securities?	77		X
78 Stock in which an officer, director or trustee owns 10% or more of the outstanding shares?	78		X

If "yes" on any line from 71 through 78, attach a full explanation.

FORM **199**

CALIFORNIA

EXEMPT ORGANIZATION ANNUAL INFORMATION RETURN

INCOME YEAR **1981**

For calendar year 1981 or fiscal year begun MAY 1, 1981, and ended APRIL 30, 1982

PLEASE AFFIX PREADDRESSED LABEL, OR PRINT OR TYPE

Indicate address change on label See Instruction H

Name: POINT FOUNDATION

Number and Street: P.O. BOX 428

City or Town, State, and ZIP Code: SAUSALITO, CA 94965

Corporate or Organization Number: D-0546604

DO NOT USE THESE SPACES: SN | CORP./ORG. NO. | PC | IYE | CC | CY | DE | CA | FA | A | Remittance

FEDERAL EMPLOYER IDENTIFICATION NO. 94-2147154

PART I All organizations complete Part I (unless permitted to file Form 199B, see General Instruction A)

ATTACH REMITTANCE HERE

Receipts (Revenues)	1. Gross sales and receipts from all sources, other than shown on lines 5 and 6 (from Part II, line 8)		1,587,213
	2. Cost of goods sold	1,399,052	
	3. Cost or other basis and sales expenses of assets sold	153,196	1,552,248
	4. Gross Income—line 1 less sum of lines 2 and 3		34,965
	5. Gross dues and assessments from members and affiliates		
	6. Gross contributions, gifts, grants, and similar amounts received (see instructions)		4,181
	7. Total—add lines 4, 5, and 6		39,146
	8. Gross receipts for filing requirement tests—add lines 1, 5, and 6		1,591,344
Expenses and Disbursements	9. Expenses and disbursements (from Part II, Line 18)		136,079
	10. Excess of receipts over expenses and disbursements—line 7 less line 9		(96,933)

	Yes	No
11. Have any changes not previously reported to the Franchise Tax Board been made in your governing instrument, articles of incorporation, or bylaws, or other instruments of similar import? *If "Yes," attach a copy of the changes*		X
12. If exempt under Section 23701d, have you during the year (1) attempted to influence legislation or any ballot measure, or (2) participated in any political campaign, or (3) made an election under Section 23704.5 (relating to lobbying by public charities)? If "Yes," complete and attach form FTB 3509 (see instructions)		X
13. Is this a group return filed on behalf of affiliated organizations? (see General Instruction F)		X
14. If exempt under Sec. 23701g, enter amount of gross receipts from general public use of club facilities ▶		X

15. The books are in care of ▶ POINT FOUNDATION Telephone Number: (415) 332-1716
Located at ▶ P.O. BOX 428 SAUSALITO, CA 94965

16. Check form(s) filed: Federal ☒ 990 ☐ 990T ☐ 990PF ☐ 1041 ☐ 5227 ☐ 1120H ☐ 1120; State ☐ 109 ☐ 100.

17. FILING FEE—$5.00 (see General Instruction D). 5 00
If exempt under Section 23701d and fee not required, check appropriate box: (see instructions)
☐ Religious ☐ School ☐ Public charity ☐ Controlled by religious organization.

18. PENALTY FOR FAILURE TO FILE ON TIME (see General Instruction E).

19. BALANCE DUE: (add lines 17 and 18) . . . PAY ENTIRE AMOUNT WITH RETURN ▶ 5 00

PLEASE SIGN HERE

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Date | Signature of officer | Title | State in which signed

Paid Preparer's Information

Preparer's signature: David Heacock — DAVID L. HEACOCK — Date 8-12-82

Firm's name (or yours, if self-employed), address and ZIP Code: PAUL D. HANCOCK ACCOUNTANCY CORPORATION, 20380 TOWN CENTER LANE, SUITE 253, CUPERTINO, CA 95014

Mail Return with Remittance to FRANCHISE TAX BOARD, SACRAMENTO, CALIFORNIA 95857

PART II Organizations with gross receipts of more than $10,000 and private foundations regardless of amount of gross receipts—complete Part II or furnish substitute information. See Specific Instructions.

Receipts from Other Sources (Part I, line 1)

1. Gross sales or receipts from all business activities (state nature). Attach a statement explaining how each business activity not reported on Form 109 contributed importantly to your exempt purpose (see General Instruction M).		
NEXT WHOLE EARTH CATALOG	956,070	
CO-EVOLUTION QUARTERLY	444,246	
OTHER INCOME	44,4444	1,444,760
2. Interest		7,803
3. Dividends		941
4. Gross rents		
5. Gross royalties		
6. Gross amount received from sale of assets, excluding inventory items (attach schedule)		133,658
7. Other income (attach schedule—do not include contributions, gifts, grants, etc.) UNREALIZED APPRECIATION		51
8. Total gross sales or receipts from other sources. Enter here and on page 1, line 1		1,587,213

Expenses and Disbursements (Part I, line 9)

9. Contributions, gifts, grants, and similar amounts paid (attach itemized statement)	16
10. Disbursements to or for members	
11. Compensation of officers, directors, and trustees (attach schedule)	24,638
12. Other salaries and wages	
13. Interest	1,311
14. Taxes	
15. Rent	22,679
16. Depreciation and depletion	1,646
17. Other (attach schedule)	85,789
18. Total. Enter here and on page 1, line 9	136,079

BALANCE SHEETS

	Beginning of Taxable Year (A) Amount	(B) Total	End of Taxable Year (C) Amount	(D) Total
Assets				
19. Cash: (a) Savings and interest-bearing accounts	13,822		96,131	
(b) Other	59,580	73,402	5,457	101,588
20. Accounts receivable net		203,049		(36,825)
21. Notes receivable net (attach schedule)				
22. Inventories		48,089		134,156
23. Gov't obligations: (a) U.S. and instrumentalities				
(b) State, subdivisions thereof, etc.				
24. Investments in nongovernmental bonds, etc. (attach schedule)				
25. Investments in corporate stocks (attach schedule)		3,901		4,752
26. Mortgage loans (number of loans)				
27. Other investments (attach schedule)				
28. Depreciable (depletable) assets (attach schedule)	14,296		14,296	
(a) Less accumulated depreciation (depletion)	4,126	10,170	5,772	8,524
29. Land				
30. Other assets (attach schedule) DEPOSITS		2,606		1,144
31. Total assets		341,217		213,339
Liabilities				
32. Accounts payable		20,088		2,638
33. Contributions, gifts, grants, etc., payable				20,341
34. (a) Bonds and notes payable (attach schedule)	7,166		4,379	
(b) Mortgages payable		7,166		4,379
35. Other liabilities (attach schedule)		322,670		291,620
36. Total liabilities		349,924		318,978
Net Worth				
37. Capital stock or principal fund				
38. Paid-in or capital surplus				
39. Retained earnings or income fund		(8,707)		(105,639)
40. Total net worth		(8,707)		(105,639)
41. Total liabilities and net worth		341,217		213,339

NAME POINT FOUNDATION IDENTIFICATION NO. 94-2147154

STATEMENT NO. EXPENSE SCHEDULE YEAR ENDED APRIL 30, 1982

OTHER EXPENSES	AMOUNTS
EMPLOYEE BENEFITS	1,975
AUTO EXPENSES	2,091
SERVICE CHARGES	524
CONSULTING	454
COPYRIGHTS	30
EQUIPMENT RENTAL	4,004
INSURANCE	2,745
LEGAL AND ACCOUNTING	4,028
OFFICE SUPPLIES	12,955
POSTAGE	19,933
PROMOTION	19,773
RESEARCH	3,939
REFUNDS	1,189
TAXES	656
TELEPHONE	7,774
UTILITIES	2,950
MISC.	769
TOTAL	85,789

NAME POINT FOUNDATION IDENTIFICATION NO. 94-2147154

STATEMENT NO. BALANCE SHEET SCHEDULES YEAR ENDED 4-30-82

INVESTMENTS	COST	F.M.V.
ZOME WORKS	30,000	3,900
T.V T.V.	10,000	1
DREYFUS THIRD CENTURY FUND	1,077	850
TOTAL	41,077	4,751

SUPPORT DESIGNATED FOR FUTURE PERIODS	BEGINNING	ENDING
ADVANCE SUBSCRIPTION PAYMENTS	322,670	291,620
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POINT FOUNDATION

GAINS/LOSSES

DESCRIPTION	BOUGHT	SOLD	BASIS	SALES PRICE	GAIN/LOSS
200 TEXAS INTERNATIONAL	6-15-81	7-29-81	5,568.14	7,070.99	1,503.85
200 TEXAS INTERNATIONAL	7-14-81	7-29-81	5,720.02	7,071.00	1,350.98
100 PHIBRO	7-15-81	8-07-81	2,917.61	2,804.98	(112.63)
1000 MAY	7-28-81	8-14-81	29,925.00	33,792.50	3,867.50
400 TEXAS INTERNATIONAL	8-03-81	8-14-81	16,775.90	16,814.29	(461.61)
1000 MGF OIL	8-07-81	8-14-81	14,812.50	13,172.50	(1,640.00)
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